

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Concord Community Schools (2270)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,569,885	\$1,651,796	\$1,824,196	\$2,153,428	8.22%	18.05%
Non - Certified Salaries	120	\$555,755	\$544,522	\$579,681	\$656,319	4.25%	13.22%
Group Health Insurance	222	\$230,857	\$250,480	\$258,631	\$304,675	7.18%	17.80%
Teacher Retirement Fund, After 7-1-95	216	\$118,476	\$102,727	\$130,681	\$165,931	8.79%	26.97%
Social Security Certified	212	\$112,095	\$116,875	\$130,053	\$150,043	7.56%	15.37%
Public Employees Retirement Fund	214	\$69,345	\$59,924	\$66,060	\$86,254	5.61%	30.57%
Pupil Services	313	\$65,217	\$55,938	\$68,556	\$52,398	-5.32%	-23.57%
Operational Supplies	611	\$21,166	\$19,810	\$33,060	\$46,944	22.04%	42.00%
Social Security Noncertified	211	\$39,621	\$38,724	\$41,050	\$46,450	4.06%	13.15%
Severance/Early Retirement Pay	213	\$31,777	\$33,348	\$35,924	\$43,334	8.06%	20.63%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,755	\$16,590	\$13,980	\$12,952	-10.02%	-7.35%
Repairs and Maintenance Services	430	\$29,001	\$26,139	\$20,370	\$11,027	-21.47%	-45.87%
Other Supplies and Materials	615, 660 - 689	\$7,697	\$8,560	\$13,177	\$9,042	4.11%	-31.38%
Computer Hardware	741	\$1,111	\$30,582	\$6,973	\$7,365	60.46%	5.63%
Dues and Fees	810	\$5,940	\$6,354	\$6,678	\$6,849	3.62%	2.56%
Other Purchased Services	593	\$2,707	\$2,678	\$4,749	\$5,515	19.47%	16.13%
Travel	580	\$4,431	\$4,842	\$6,033	\$3,181	-7.95%	-47.27%
Other Technology Hardware	746	\$0	\$0	\$0	\$1,695	NA	NA
Postage and Postage Machine Rental	532	\$149	\$208	\$143	\$0	-100.00%	-100.00%
Terminal Leave	125	\$0	\$1,784	\$0	\$0	NA	NA
Content	747	\$0	\$0	\$587	\$0	NA	-100.00%
Student Instructional Support Total		\$2,884,984	\$2,971,880	\$3,240,582	\$3,763,402	6.87%	16.13%

Student Academic Achievement

Certified Salaries	110	\$15,494,131	\$14,896,027	\$15,492,422	\$15,910,608	0.67%	2.70%
Non - Certified Salaries	120	\$2,139,109	\$2,148,550	\$2,576,835	\$2,896,319	7.87%	12.40%
Transfer Tuition to Other School Corps Within State	561	\$2,541,355	\$2,596,138	\$2,524,217	\$2,490,729	-0.50%	-1.33%
Group Health Insurance	222	\$2,194,368	\$2,171,442	\$2,056,548	\$2,157,128	-0.43%	4.89%
Teacher Retirement Fund, After 7-1-95	216	\$1,319,252	\$1,060,448	\$1,175,328	\$1,248,836	-1.36%	6.25%
Social Security Certified	212	\$1,103,811	\$1,056,497	\$1,109,446	\$1,149,537	1.02%	3.61%
Pre-2008 Object Code - Temporary Salaries	130	\$520,047	\$526,776	\$536,899	\$587,619	3.10%	9.45%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$268,480	\$236,726	\$374,512	\$458,086	14.29%	22.32%
Textbooks	630	\$569,705	\$97,811	\$371,195	\$444,992	-5.99%	19.88%
Social Security Noncertified	211	\$189,407	\$191,473	\$222,931	\$255,524	7.77%	14.62%
Severance/Early Retirement Pay	213	\$222,266	\$222,470	\$225,729	\$231,472	1.02%	2.54%
Computer Hardware	741	\$10,651	\$0	\$14,979	\$183,020	103.60%	1121.84%
Public Employees Retirement Fund	214	\$125,091	\$106,916	\$124,545	\$154,910	5.49%	24.38%
Teacher Retirement Fund, Prior to 7-1-95	215	\$252,851	\$175,540	\$156,173	\$143,558	-13.20%	-8.08%
Travel	580	\$24,157	\$22,276	\$39,327	\$61,517	26.32%	56.42%
Terminal Leave	125	\$0	\$21,992	\$28,546	\$44,397	NA	55.52%
Repairs and Maintenance Services	430	\$28,898	\$23,897	\$23,274	\$24,391	-4.15%	4.80%
Instructional Programs Improvement Services	312	\$12,546	\$17,834	\$32,908	\$20,220	12.67%	-38.56%
Dues and Fees	810	\$24,673	\$23,220	\$30,631	\$19,059	-6.25%	-37.78%
Instruction Services	311	\$7,824	\$5,706	\$300	\$16,710	20.89%	5469.87%
Library Books	640	\$10,373	\$9,301	\$12,230	\$14,965	9.60%	22.37%
Other Professional and Technical Services	319	\$15,458	\$8,797	\$6,864	\$12,986	-4.26%	89.20%
Equipment	730	\$1,907	\$0	\$0	\$9,215	48.26%	NA
Postage and Postage Machine Rental	532	\$10,962	\$13,445	\$11,729	\$8,979	-4.87%	-23.45%
Professional Development	748	\$7,873	\$1,143	\$6,674	\$7,796	-0.24%	16.81%
Periodicals	650	\$2,834	\$2,648	\$5,243	\$5,938	20.32%	13.26%
Other Supplies and Materials	615, 660 - 689	\$2,948	\$1,706	\$3,573	\$2,438	-4.64%	-31.77%
Pupil Services	313	\$886	\$649	\$612	\$1,017	3.51%	66.18%
Services Purch. From School Corp/Ed Service Age. Out State	592	\$0	\$0	\$0	\$600	NA	NA
Licensed Employees	135	\$688	\$2,320	\$1,712	\$176	-28.88%	-89.72%
Connectivity	744	\$800	\$300	\$450	\$150	-34.20%	-66.67%
Content	747	\$0	\$0	\$80	\$10	NA	-87.51%
Rentals	440	\$8,803	\$7,710	\$0	\$0	-100.00%	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$3,363	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$9,986	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$0	\$0	\$295	\$0	NA	-100.00%

Student Academic Achievement Total \$27,125,503 \$25,649,758 \$27,166,205 \$28,562,901 1.30% 5.14%

Overhead and Operational

Non - Certified Salaries	120	\$3,913,000	\$3,682,126	\$3,910,998	\$4,251,255	2.09%	8.70%
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Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Concord Community Schools (2270)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$1,310,367	\$1,286,374	\$1,400,103	\$1,585,409	4.88%	13.24%
Heating and Cooling for Buildings - Electricity	621	\$751,451	\$781,211	\$793,290	\$785,481	1.11%	-0.98%
Equipment	730	\$744,813	\$99,908	\$416,065	\$577,016	-6.18%	38.68%
Public Employees Retirement Fund	214	\$500,952	\$417,414	\$455,443	\$501,268	0.02%	10.06%
Group Health Insurance	222	\$467,877	\$475,571	\$451,830	\$467,833	0.00%	3.54%
Operational Supplies	611	\$301,328	\$303,550	\$348,915	\$443,745	10.16%	27.18%
Repairs and Maintenance Services	430	\$352,387	\$313,581	\$379,038	\$399,242	3.17%	5.33%
Heating and Cooling for Buildings - Gas	622	\$312,125	\$408,970	\$345,147	\$346,342	2.63%	0.35%
Social Security Noncertified	211	\$284,262	\$265,094	\$286,293	\$305,408	1.81%	6.68%
Workers Compensation Insurance	225	\$166,012	\$262,866	\$269,040	\$244,190	10.13%	-9.24%
Other Supplies and Materials	615, 660 - 689	\$144,727	\$179,034	\$176,522	\$209,294	9.66%	18.57%
Insurance	520	\$234,421	\$243,545	\$217,896	\$200,990	-3.77%	-7.76%
Gasoline and Lubricants	613	\$350,107	\$304,002	\$253,519	\$189,065	-14.28%	-25.42%
Board of Education Services	318	\$125,337	\$132,019	\$140,444	\$126,671	0.26%	-9.81%
Certified Salaries	110	\$146,999	\$143,680	\$144,480	\$102,700	-8.58%	-28.92%
Student Transportation Services	510	\$124,071	\$111,722	\$84,989	\$85,109	-8.99%	0.14%
Overtime Salaries	140	\$48,471	\$40,351	\$61,632	\$75,173	11.60%	21.97%
Water and Sewage	411	\$57,857	\$66,769	\$78,815	\$72,680	5.87%	-7.78%
Content	747	\$24,231	\$24,904	\$30,586	\$69,250	30.02%	126.41%
Connectivity	744	\$205,806	\$0	\$38,407	\$67,726	-24.26%	76.34%
Dues and Fees	810	\$31,781	\$27,233	\$84,921	\$47,748	10.71%	-43.77%
Other Professional and Technical Services	319	\$44,365	\$34,644	\$34,479	\$47,008	1.46%	36.34%
Miscellaneous Objects	876 - 899	\$2,229	\$2,908	\$206,214	\$44,774	111.70%	-78.29%
Removal of Refuse and Garbage	412	\$39,578	\$34,590	\$37,238	\$41,754	1.35%	12.13%
Telephone	531	\$33,411	\$34,323	\$33,067	\$33,262	-0.11%	0.59%
Travel	580	\$24,352	\$20,911	\$29,876	\$32,555	7.53%	8.97%
Tires and Repairs	612	\$23,715	\$24,650	\$20,374	\$27,351	3.63%	34.24%
Instruction Services	311	\$10,000	\$0	\$45,833	\$27,110	28.32%	-40.85%
Printing and Binding	550	\$16,626	\$22,012	\$28,374	\$15,828	-1.22%	-44.21%
Severance/Early Retirement Pay	213	\$15,123	\$14,440	\$14,873	\$14,210	-1.55%	-4.46%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Postage and Postage Machine Rental	532	\$9,833	\$8,880	\$8,283	\$9,849	0.04%	18.91%
Social Security Certified	212	\$10,563	\$10,986	\$10,529	\$7,870	-7.09%	-25.25%
Terminal Leave	125	\$4,347	\$4,586	\$7,532	\$6,556	10.82%	-12.95%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Employee Benefits	241 - 290	\$3,750	\$4,229	\$4,551	\$4,935	7.11%	8.44%
Advertising	540	\$3,721	\$7,230	\$5,098	\$4,228	3.24%	-17.06%
Official Bond Premiums	525	\$420	\$740	\$420	\$2,876	61.76%	584.67%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,120	\$4,351	\$4,346	\$2,783	-17.88%	-35.97%
Teacher Retirement Fund, After 7-1-95	216	\$3,861	\$2,820	\$2,100	\$2,100	-14.12%	0.00%
Student Trans. Purch. From Another School Corp. Outside State	512	\$763	\$1,064	\$1,148	\$1,620	20.69%	41.12%
Staff Services	314	\$0	\$695	\$220	\$625	NA	183.86%
Periodicals	650	\$367	\$327	\$1,043	\$532	9.75%	-49.04%
Unemployment Insurance	230	\$13,810	\$12,439	\$1,734	\$110	-70.11%	-93.64%
Vehicles	731	\$0	\$0	\$0	\$37	NA	NA
Other Purchased Services	593	\$15,000	\$0	\$0	\$0	-100.00%	NA
Seldom or Non-recurring Fines	825	\$180	\$0	\$0	\$0	-100.00%	NA
Other Purchased Property Services	490 - 499	\$68	\$0	\$90	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$0	\$0	\$2,046	\$0	NA	-100.00%
Professional Development	748	\$0	\$12,995	\$0	\$0	NA	NA

Overhead and Operational Total	\$10,890,583	\$9,839,744	\$10,877,840	\$11,491,566	1.35%	5.64%
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Non Operational

Redemption of Principal	831	\$6,278,860	\$6,560,755	\$6,830,385	\$7,424,803	4.28%	8.70%
Interest	832	\$3,587,044	\$3,368,312	\$3,109,015	\$2,815,340	-5.88%	-9.45%
Repairs and Maintenance Services	430	\$494,390	\$792,234	\$962,806	\$1,012,883	19.64%	5.20%
Rentals	440	\$781,126	\$496,582	\$612,052	\$535,537	-9.01%	-12.50%
Computer Hardware	741	\$1,165	\$4,613	\$688,409	\$514,442	358.46%	-25.27%
Content	747	\$408,449	\$396,980	\$537,517	\$488,110	4.56%	-9.19%
Equipment	730	\$48,748	\$15,074	\$168,757	\$313,001	59.18%	85.47%
Certified Salaries	110	\$256,147	\$351,027	\$318,634	\$283,923	2.61%	-10.89%
Non - Certified Salaries	120	\$228,684	\$208,753	\$219,453	\$231,442	0.30%	5.46%
Connectivity	744	\$93,987	\$103,139	\$105,298	\$114,417	5.04%	8.66%
Other Technology Hardware	746	\$38,658	\$141,615	\$118,944	\$60,042	11.64%	-49.52%
Social Security Noncertified	211	\$21,786	\$20,243	\$21,055	\$21,156	-0.73%	0.48%
Teacher Retirement Fund, After 7-1-95	216	\$19,093	\$25,448	\$22,579	\$19,139	0.06%	-15.24%
Other Professional and Technical Services	319	\$10,111	\$9,077	\$34,394	\$18,542	16.37%	-46.09%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Certified	212	\$14,361	\$21,780	\$19,164	\$15,979	2.71%	-16.62%
Operational Supplies	611	\$5,592	\$8,935	\$12,690	\$14,563	27.03%	14.76%
Group Health Insurance	222	\$8,911	\$12,520	\$19,465	\$7,486	-4.26%	-61.54%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$5,470	NA	NA
Severance/Early Retirement Pay	213	\$3,495	\$5,127	\$4,976	\$3,840	2.38%	-22.82%
Dues and Fees	810	\$4,170	\$500	\$2,530	\$3,600	-3.61%	42.29%
Telecommunications Equipment	745	\$731	\$975	\$4,842	\$1,283	15.10%	-73.49%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,244	\$1,492	\$1,190	\$1,081	-16.69%	-9.16%
Distance Learning Equipment	742	\$0	\$0	\$0	\$904	NA	NA
Public Employees Retirement Fund	214	\$1,973	\$789	\$801	\$693	-23.01%	-13.47%
Wireless Equipment	743	\$0	\$0	\$0	\$598	NA	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$116	\$144	NA	24.75%
Construction Services	450	\$3,627	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$58,942	\$46,097	\$0	\$0	-100.00%	NA
Non Operational Total		\$12,372,294	\$12,592,066	\$13,815,071	\$13,908,420	2.97%	0.68%
Grand Total		\$53,273,363	\$51,053,448	\$55,099,697	\$57,726,288	2.03%	4.77%